

**Illinois Department of Revenue  
Regulations**

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| <b>Title 86 Part 130 Section 130.910 Criminal Penalties</b> |
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**TITLE 86: REVENUE  
PART 130  
RETAILERS' OCCUPATION TAX**

**Section 130.910 Criminal Penalties**

Section 13 of the Act details the criminal penalties for violation of the Retailers' Occupation Tax Act.

a) Failure to File Returns and Filing Fraudulent Returns

When the amount due is under \$300, any person engaged in the business of selling tangible personal property at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property at retail in this State who is under a duty to file a return, who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act, is guilty of a Class 4 felony.

When the amount due is \$300 or more, any person engaged in the business of selling tangible personal property at retail in this State who fails to file a return, or who files a fraudulent return, or any officer, employee or agent of a corporation, member, employee or agent of a partnership, or manager, member, agent, or employee of a limited liability company engaged in the business of selling tangible personal property at retail in this State who is under a duty to file a return, who files or causes to be filed or signs or causes to be signed a fraudulent return filed on behalf of such corporation or limited liability company, or any accountant or other agent who knowingly enters false information on the return of any taxpayer under the Act, is guilty of a Class 3 felony.

b) Failure to Comply with Certificate of Registration or Books and Records Requirements

It is unlawful for any person to engage in the business of selling tangible personal property at retail in this State without a certificate of registration issued by the Department pursuant to Section 2a of the Act. Any person who violates Section 2a of this Act, or who fails to keep books and records, or fails to produce books and records as required by Section 7 of the Act, or who willfully violates a rule or regulation of the Department for the administration and enforcement of the Act, is guilty of a Class A misdemeanor. Any person who engages in the business of selling tangible personal property at retail after the certificate of registration of that person has been revoked is guilty of a Class A misdemeanor. Each day a person engages in business without a

certificate of registration or after revocation of its certificate of registration constitutes a separate offense.

c) Misrepresentation — Registration/Resale Number

Any purchaser who obtains a registration number or resale number from the Department through misrepresentation, or who represents to a seller that such purchaser has a registration number or resale number from the Department when he knows that he does not, or who uses his registration number or resale number to make a seller believe that he is buying tangible personal property for resale when such purchaser in fact knows that this is not the case, is guilty of a Class 4 felony.

d) Over-Collection of Tax

Any seller who collects or attempts to collect an amount (however designated) that purports to reimburse the seller for Retailers' Occupation Tax liability measured by receipts that the seller knows are not subject to Retailers' Occupation Tax, or if a seller knowingly over-collects or attempts to over-collect an amount that purports to reimburse the seller for Retailers' Occupation Tax liability in a transaction subject to tax under the Act, shall be guilty of a Class 4 felony for each such offense. This subsection does not apply to an amount collected by the seller as reimbursement for the seller's Retailers' Occupation Tax liability on receipts that are subject to tax under the Act as long as such collection is made in compliance with the tax collection brackets prescribed by the Department at /8 150.TABLE A.

e) Prepaid Sales Tax Violations

Any distributor, supplier or other reseller of motor fuel registered pursuant to Section 2a or 2c of the Act who fails to collect the prepaid tax on invoiced gallons of motor fuel sold or who fails to deliver a statement of tax paid to the purchaser or to the Department as required by Sections 2d and 2e of the Act, respectively, shall be guilty of a Class A misdemeanor if the amount due is under \$300, and a Class 4 felony if the amount due is \$300 or more.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)